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ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

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PART I EXTRAORDINARY

No.531 AMARAVATI, WEDNESDAY, AUGUST 23, 2017 **G.490**

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(COMMERCIAL TAXES-II)

CERTAIN AMENDMENTS TO THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (Act No.16 of 2017) - NOTIFICATION ISSUED IN G.O.Ms.No. 259, REVENUE (COMMERCIAL TAXES-II) DEPARTMENT, DATED: 29-06-2017.

[G.O.Ms.No.386, Revenue (Commercial Taxes-II), 22nd August, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11,sub-section (5) of section 15 and sub-section (1) of section 16 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments to the notification issued vide G.O.Ms.No.259, Revenue (Commercial Taxes-II) Department, 29th June, 2017.

In the said notification, in the Table,-

(i) against serial number 3, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Andhra Pradesh Goods and Services Tax Act, 2017, supplied to the	6	-

Government, a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,- (a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for *(i)* water supply*(ii)* water treatment, or *(iii)* sewerage treatment or disposal.		
(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Andhra Pradesh Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,- (a) a road, bridge, tunnel, or terminal for road transportation for use by general public; (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana; (c) a civil structure or any other original works pertaining to the "In-situ rehabilitation of existing slum dwellers using land as a resource through private participation" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers; (d) a civil structure or any other original works pertaining to the "Beneficiary led individual house construction / enhancement" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (e) a pollution control or effluent treatment plant, except located as a part of a factory;	6	-

or (f) a structure meant for funeral, burial or cremation of deceased.		
(v) Composite supply of works contract as defined in clause (119) of section 2 of the Andhra Pradesh Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,- (a) railways, excluding monorail and metro; (b) a single residential unit otherwise than as a part of a residential complex; (c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India; (d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under- (1) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government; (e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or (f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.	6	-
(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.	9	

(ii) against serial number 8, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(vi) Transport of passengers by motor cab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to *Explanation* no. (iv)]
	Or	
	6	

(iii) against serial number 9, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). *Explanation*.- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to *Explanation* no. (iv)]
	Or	
	6	Provided that the goods

		transport agency opting to pay state tax @6% under this entry shall, thence forth, be liable to pay state tax @ 6% on all the services of GTA supplied by it.”;

(iv) against serial number 10, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(i) Renting of motor cab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to *Explanation* no. (iv)]
	or	
	6	

(v) against serial number 11, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(i) Services of goods transport agency (GTA) in	2.5	Provided that

relation to transportation of goods (including used household goods for personal use). *Explanation*.- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.		credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to *Explanation* no. (iv)]
	or	
	6	Provided that the goods transport agencyopting to pay state tax @ 6% under this entry shall, thenceforth, be liable to pay state tax @ 6% on all the services of GTA supplied by it.";

(vi) against serial number 26,-

(a) in column (3),in item (i),-

(A) for sub-item (b), the following sub-item shall be substituted, namely:-

"(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);";

(B) the *Explanation* shall be omitted;

(b)for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals.	2.5	-
(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) and (ii) above.	9	

(vii) for serial number27and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"27	**Heading 9989**	(i)Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-
		(ii)Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9	

(viii) Against serial number 34, in column (3), in item (i), after the word "drama", "or planetarium" shall be inserted.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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